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New Electronic Signature Requirement for Tax Practitioners

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The IRS has simplified the signature process for electronically filed individual income tax returns submitted by tax practitioners. The simplified process eliminates the need for a paper signature document to be sent to the IRS in support of electronically filed tax returns.

All e-filed individual returns submitted to the IRS by tax practitioners must now be electronically signed using a Personal Identification Number (PIN). Tax practitioners can choose one of two methods: Self-Select PIN or Practitioner PIN.

A Self-Select PIN allows taxpayers to electronically sign e-file returns by selecting a five-digit PIN.

A Practitioner PIN is used when a taxpayer authorizes an Electronic Return Originator to input an electronic signature on behalf of the taxpayer. A Practitioner PIN authorizes the Electronic Return Originator to generate or enter the taxpayer's PIN on an electronically filed return. This method requires the tax practitioner to use [Form 8879](#), IRS e-file Signature Authorization. The form is retained by the ERO.

Current Usage

Nearly 90 percent of tax professionals have already been using electronic signatures to sign returns. Out of some 56 million e-filed returns that have come from tax professionals in 2007, more than 50 million used the Self-Select PIN or the Practitioner PIN. Overall, nearly 80 million individual tax returns were e-filed in 2007.

New Use for Form 8453

Tax practitioners will no longer submit a paper signature for e-filed returns by using Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return. Instead, a newly designed [Form 8453](#) will be used to transmit supporting paper documents that are required to be submitted to the IRS with e-filed returns. Only the specified forms or supporting documents listed on Form 8453 can be submitted using the new form.

Effect on Online Filers Who Don't Use a Tax Preparer

Individuals who e-file their own returns can continue to use [Form 8453-OL](#) or the Self-Select PIN method. The change only affects individual e-file returns submitted to IRS by tax practitioners.

Related Items:

- [Q&As for New Electronic Signature Requirement for Tax Practitioners](#)
- [Form 8879](#), IRS e-file Signature Authorization
- [Form 8453](#), U.S. Individual Income Tax Transmittal for an IRS e-file Return
- [Form 8453-OL](#), U.S. Individual Income Tax Declaration for an IRS e-file Online Return
- 2008 IRS E-File Fact Sheet